

**EXHIBIT A**

**Schedule of Claims Subject to the Three Hundred Fifty-Third Omnibus Objection**

**Three Hundred and Fifty-Third Omnibus Objection**  
**Exhibit A - Claims to Be Partially Disallowed**

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 AALAEI, SOPHIE 3741 45TH STREET HIGHLAND, IN 46322	754	Commonwealth of Puerto Rico	503(b)(9)	\$3,500,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$2,660,000.00*
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
			Subtotal	\$3,500,000.00*		Subtotal	\$2,660,000.00*
Reason: Claimant asserts, in part, liability associated with bond(s) issued by the Puerto Rico Infrastructure Financing Authority which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also purports to assert, in part, liability associated with bond(s) issued by HTA, which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Public Buildings Authority which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Proof of claim also seeks recovery, in part, for amounts for which the Commonwealth is not liable because it assert interests in note(s) for which bondholders have been receiving their payments in full, do not constitute a debt of the Commonwealth, and are associated with an entity, The Puerto Rico Aqueducts and Sewers Authority, that is not a Title III Debtor. Proof of claim also seeks recovery, in part, for amounts for which the Commonwealth is not liable because it assert interests in note(s) for which bondholders have been receiving their payments in full, do not constitute a debt of the Commonwealth, and are associated with an entity, The Puerto Rico Industrial, Tourist, Educational, Medical and Environmental Control Facilities Financing Authority, that is not a Title III Debtor. Another portion will remain at the Commonwealth.							
2 BARRIERA MUNOZ, SIMON URB CONSTANCIA 3035 CALLE SOLER PONCE, PR 00717	1972	Commonwealth of Puerto Rico	Unsecured	\$544,000.00	Commonwealth of Puerto Rico	Unsecured	\$150,000.00
Reason: Claimant purports to assert, in part, liability associated with bond(s) issued by ERS, which is duplicative of the master proof of claim filed by the trustee of these bond(s) in the Commonwealth case. Proof of claim also seeks recovery, in part, for amounts for which the Commonwealth is not liable because it assert interests in note(s) for which bondholders have been receiving their payments in full, do not constitute a debt of the Commonwealth, and are associated with an entity, The Puerto Rico Aqueducts and Sewers Authority, that is not a Title III Debtor. Another portion will remain at the Commonwealth.							
3 CARLOS VALDES DE LLAUGER/CARMEN CASTRO DE VALDES COND. KINGS COURT PLAYA KINGS COURT 59 APT. 304 SAN JUAN, PR 00911-1160	74417	Commonwealth of Puerto Rico	Secured	\$229,167.14	Commonwealth of Puerto Rico	Secured	\$50,000.00
Reason: Claimant asserts, in part, investments in one or more mutual funds that in turn may have invested in bonds issued by the Commonwealth. The claim thus seeks recovery for an amount for which the Commonwealth is not liable because the claimant is not a "creditor" of the Commonwealth and lacks standing to assert this derivative claim. Claimant also asserts liability, in part, based on an alleged ownership of GDB Bonds that were subject to the Qualifying Modification, which provided for the issuance of new securities in exchange for the cancellation of the GDB Bonds and the extinguishment of the Commonwealth's guarantee of certain GDB Bonds, and thus the Commonwealth is no longer liable for these claims. Claimant also purports to assert, in part, liability associated with bond(s) issued by ERS, which is duplicative of the master proof of claim filed by the trustee of these bond(s) in the Commonwealth case. Proof of claim also seeks recovery, in part, for amounts for which the Commonwealth is not liable because it assert interests in note(s) that are not guaranteed by the Commonwealth, and are associated with an entity, The Puerto Rico Industrial, Tourist, Educational, Medical and Environmental Control Facilities Financing Authority, that is not a Title III Debtor. Claimant also purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Public Buildings Authority which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Proof of claim also seeks recovery, in part, for amounts for which the Commonwealth is not liable because it assert interests in note(s) that are not guaranteed by the Commonwealth, and are associated with an entity, The Puerto Rico Industrial, Tourist, Educational, Medical and Environmental Control Facilities Financing Authority, that is not a Title III Debtor. Another portion will remain at the Commonwealth.							
4 DOUGLAS A. ARON FAMILY TRUST 855 WORCESTER RD. FRAMINGHAM, MA 01701	10734	Commonwealth of Puerto Rico	Unsecured	\$3,717,937.12	Commonwealth of Puerto Rico	Unsecured	\$1,090,000.00

\* Indicates claim contains unliquidated and/or undetermined amounts

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ASSERTED				CORRECTED			
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
Reason: Claim purports to assert, in part, liability based on an alleged ownership of COFINA Bonds, and thus seeks recovery for amounts for which the Commonwealth of Puerto Rico is not liable because the claims were (1) compromised and settled pursuant to the Settlement Order, and (2) released and discharged in accordance with the Plan and Amended Confirmation Order. Claimant also asserts, in part, liability associated with bond(s) issued by the Puerto Rico Infrastructure Financing Authority which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Aqueduct and Sewer Authority which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Public Buildings Authority which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Public Finance Corporation which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Proof of claim also seeks recovery, in part, for amounts for which the Commonwealth is not liable because it assert interests in note(s) for which bondholders have been receiving their payments in full, do not constitute a debt of the Commonwealth, and are associated with an entity, The Puerto Rico Aqueducts and Sewers Authority, that is not a Title III Debtor. Another portion will remain at the Commonwealth.							
5 FRANCISCO TORO DE OSUNA VIVIANA VELEZ PEREZ COMM PROP 28 URB EXT. QUINTAS SANTA MARIA MAYAGUEZ, PR00682	2426	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$50,000.00*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*
Reason: Claimant asserts, in part, liability associated with one or more bonds issued by ERS that are duplicative of the Master Proof of Claim which was filed in the ERS Title III Case by the fiscal agent. Another portion will remain at ERS.							
6 GONZALEZ-DIEZ, MARIANO E P.O. BOX 9945 ARECIBO, PR 00613-9945	8456	Commonwealth of Puerto Rico	Secured	\$870,852.00	Commonwealth of Puerto Rico	Secured	\$135,000.00
Reason: Claim purports to assert, in part, liability based on an alleged ownership of COFINA Bonds, and thus seeks recovery for amounts for which the Commonwealth of Puerto Rico is not liable because the claims were (1) compromised and settled pursuant to the Settlement Order, and (2) released and discharged in accordance with the Plan and Amended Confirmation Order. Claimant also asserts, in part, investments in one or more mutual funds that in turn may have invested in bonds issued by the Commonwealth. The claim thus seeks recovery for an amount for which the Commonwealth is not liable because the claimant is not a "creditor" of the Commonwealth and lacks standing to assert this derivative claim. Proof of claim also seeks recovery, in part, for amounts for which the Commonwealth is not liable because it assert interests in note(s) that are not guaranteed by the Commonwealth, and are associated with an entity, The Puerto Rico Industrial, Tourist, Educational, Medical and Environmental Control Facilities Financing Authority, that is not a Title III Debtor. Another portion will remain at the Commonwealth.							
7 HOWARD, WALTER J. 5 SWAYZE DR. LATHAM, NY 12110	3631	Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of claim seeks recovery, in part, for amounts for which the Commonwealth is not liable because it assert interests in note(s) for which bondholders have been receiving their payments in full, do not constitute a debt of the Commonwealth, and are associated with an entity, The Puerto Rico Aqueducts and Sewers Authority, that is not a Title III Debtor. Another portion will remain at the Commonwealth.							

\* Indicates claim contains unliquidated and/or undetermined amounts

# Three Hundred and Fifty-Third Omnibus Objection Exhibit A - Claims to Be Partially Disallowed

ASSERTED CORRECTED

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
8 INMOBILIARIA SAN ALBERTO, INC PO BOX 30532 MANATI, PR 00674-8513	37813	Commonwealth of Puerto Rico	Secured	\$13,692,945.40	Commonwealth of Puerto Rico	Secured	\$93,514,150
Reason: Claimant asserts, in part, investments in one or more mutual funds that in turn may have invested in bonds issued by the Commonwealth. The claimant thus seeks recovery for an amount for which the Commonwealth is not liable because the claimant is not a "creditor" of the Commonwealth and lacks standing to assert this derivative claim. Claimant also asserts, in part, liability based on an alleged ownership of GDB Bonds that were subject to the Qualifying Modification, which provided for the issuance of new securities in exchange for the cancellation of the GDB Bonds and the extinguishment of the Commonwealth's guarantee of certain GDB Bonds, and thus the Commonwealth is no longer liable for these claims. Claimant also purports to assert, in part, liability associated with bond(s) issued by the Commonwealth's guarantee of certain GDB Bonds, and thus the Commonwealth is no longer liable for these claims. Claimant also purports to assert, in part, the Puerto Rico Public Buildings Authority which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Public Finance Corporation which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Proof of claim also seeks recovery, in part, for amounts for which the Commonwealth is not liable because it asserts interests in note(s) for which bondholders have been receiving their payments in full, do not constitute a debt of the Commonwealth, and are associated with an entity, The Puerto Rico Aqueducts and Sewers Authority, that is not a Title III Debtor. Another portion will remain at the Commonwealth.							
9 JUDITH MARIE TIDIKIS & FRANK TIDIKIS, TENANTS BY THE ENTIRETIES 12 CRANES NEST STUART, FL 34996	2883	Commonwealth of Puerto Rico	Unsecured	\$70,000.00	Commonwealth of Puerto Rico	Unsecured	\$50,320,550
Reason: Claimant asserts, in part, secondarily insured notes whose original CUSIP numbers are associated with one or more bonds issued by the Puerto Rico Public Buildings Authority that are duplicative of one or more Master Proofs of Claim which were filed in the Commonwealth Title III Case by the fiscal agent or trustee of these bond(s). Another portion will remain at the Commonwealth.							
10 JULIA PENNY CLARK AND WILLIAM BRYSON 7833 ABERDEEN ROAD BETHESDA, MD 20814-1101	26106	Commonwealth of Puerto Rico	Unsecured	\$448,187.43	Commonwealth of Puerto Rico	Unsecured	\$103,400,000
Reason: Claimant purports to assert, in part, liability associated with bond(s) issued by HTA, which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Public Buildings Authority which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Proof of claim also seeks, in part, recovery for amounts for which the Commonwealth is not liable because it asserts interests in note(s) for which bondholders have been receiving their payments in full, do not constitute a debt of the Commonwealth, and are associated with an entity, The Puerto Rico Aqueducts and Sewers Authority, that is not a Title III Debtor. Another portion will remain at the Commonwealth.							
11 NACHTMAN LIVING TRUST ROBERT AND JOAN NACHTMAN TTEES 16 ROBIN DRIVE HAUPPAUGE, NY 11788	4772	Commonwealth of Puerto Rico	Unsecured	\$85,000.00	Commonwealth of Puerto Rico	Unsecured	\$50,000,000
Reason: Claimant asserts, in part, liability associated with bond(s) issued by the Puerto Rico Infrastructure Financing Authority which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also asserts, in part, secondarily insured notes whose original CUSIP numbers are associated with one or more bonds issued by HTA that are duplicative of one or more Master Proofs of Claim which were filed in the Commonwealth Title III Case by the fiscal agent or trustee of these bond(s). Claimant also purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Public Buildings Authority which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Another portion will remain at the Commonwealth.							
12 OCASIO JIMENEZ, WALLACE R GOLDEN COURT II 155 ARTERIAL HOSTOS APT271 SAN JUAN, PR 00918-8299	31422	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$215,308.17*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*

\* Indicates claim contains unliquidated and/or undetermined amounts

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NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
Reason: Claimant asserts, in part, liability based on an alleged ownership of GDB Bonds that were subject to the Qualifying Modification, which provided for the issuance of new securities in exchange for the cancellation of the GDB Bonds and the extinguishment of the Commonwealth's guarantee of certain GDB Bonds, and thus the Commonwealth is no longer liable for these claims. Further, Claimant provides no basis for asserting GDB Bonds against ERS. Proof of claim also seeks, in part, recovery for amounts for which ERS is not liable because it assert interests in note(s) for which bondholders have been receiving their payments in full, do not constitute a debt of ERS and/or are associated with entities, The Puerto Rico Aqueducts and Sewers Authority and The Puerto Rico Industrial, Tourist, Educational, Medical and Environmental Control Facilities Financing Authority, that are not Title III Debtors. Claimant has failed to provide a basis to assert such claims against ERS, the Commonwealth, or any other Commonwealth instrumentality arising from these bonds. Another portion will remain at ERS.							
13 RIVERA, VICTOR M. C/2 #14 PASEO ALTO SAN JUAN, PR 00926-5917	30977	Commonwealth of Puerto Rico	Secured	\$1,660,000.00	Commonwealth of Puerto Rico	Secured	\$410,000.00
Reason: Claimant purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Public Buildings Authority which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Public Finance Corporation which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Proof of claim also seeks recovery, in part, for amounts for which the Commonwealth is not liable because it asserts interests in note(s) that are not guaranteed by the Commonwealth, and are associated with an entity, The Puerto Rico Industrial, Tourist, Educational, Medical and Environmental Control Facilities Financing Authority, that is not a Title III Debtor. Another portion will remain at the Commonwealth.							
TOTAL				\$ 25,083,397.26*	TOTAL		\$ 4,792,241.00*

\* Indicates claim contains unliquidated and/or undetermined amounts